

ACCOUNTING PROCEDURE

TOPIC: Section 8 -- Fixed Assets 2.0	EFFECTIVE DATE: 3/4/94
TITLE: State Capital Projects (Construction Projects) Transaction & Monitoring Process	REVISION DATE: 7/19/02
AUTHORIZED BY: Cheryl Thompson, Deputy Director	PAGE 1 OF 15

**BACKGROUND**

The Building Commission administers all state Capital Projects (construction projects). Funding for state Capital Projects is typically provided through Capital Improvement Bonding (Fund 495), Building Trust Funds (Fund 490), or agency funded participation. Capital Projects may be funded by one or more of these sources. Funding for state Capital Projects is appropriated from Funds 490 and 495 in Chapter 20 of the Wisconsin Statutes, sections 20.866 (Public Debt) and s. 20.867 (Building Commission). The Wisconsin Legislature enumerates these appropriations further for specific purposes. Encumbrances and payments related to Capital Projects are the primary responsibility of the Department of Administration (DOA), Division of Facilities Development (DFD) and State Controllers Office (SCO).

Department of Health and Family Services (DHFS) Bureau of Fiscal Services (BFS) Accounts Payable/Billing & Collections Section (AP/BC) processes Fund 490/495 Capital Project financial transactions -- Encumbrances (PD) and Payments (P1) -- directly on WiSMART. Capital Project Fund 490/495 transactions are not processed on DHFS' Fiscal Management System (FMS).

The DHFS Engineering Section has been delegated by the DFD to perform project design and specification development; and oversee construction and completion of certain projects. As a general rule, delegated projects tend to be less than \$100,000 per funding source. All Capital Project encumbrance requests require approval by the DFD Project Manager. After encumbrance requests have been DFD approved, the SCO applies final encumbrance approval in the WiSMART Fiscal System. DHFS is not required to obtain additional DFD/SCO approval when processing payments to pre-approved encumbrances.

**POLICY**

This section provides information on how DHFS processes transactions in WiSMART and monitors the status of Capital Projects via the Capital Projects Accounting Information System Internet Website is <http://www.doa.state.wi.us/debf/ppass.htm>. All Capital Projects are assigned a DFD Project number and accounting transactions are processed via the WiSMART Fiscal System, except for R&M projects as referenced below.

The categories of construction projects are:

- Major projects greater than \$250,000, which are administered by DFD.
- Projects between \$30,000 and \$250,000, which are administered by DFD,

except that DFD may delegate the design and supervision phase to DHFS Engineering. However, approval authority and accounting for these projects remains a DFD responsibility.

- Projects of \$30,000 or less which may be delegated by DFD to DHFS Engineering for design, supervision, and contracting authority. The encumbrance and payment transaction processing for these projects is delegated to DHFS/BFS, except for the approval of encumbrances which remains a DFD responsibility.
- Agency funded "Type 99" Capital Projects are jointly administered by DFD and DHFS Engineering. These projects are funded by DHFS appropriations and jointly administered by DFD and DHFS Engineering. The encumbrance (PD) and payment (P1) transaction processing function for agency funded projects may be delegated to DHFS/BFS, except for the approval of encumbrances which remains a DFD responsibility. DHFS will make a normal payment to the BUILDING TRUST FUND for the "Type 99" Capital Project within 30 days of receiving the Project Budget Transaction (PJ) Statement from SCO (see Attachment 1). Expenditures are made from the project using Fund 490 and appropriation AGF0.
- Routine Repair and Maintenance (R&M) and Special R&M projects are funded by, administered by, and accounted for by the DHFS Financial Management System (FMS). See **Section 11-Institution Accounting 9.0** (Repair & Maintenance Projects).

#### **PROCEDURE**

State purchasing guidelines are followed for all purchasing encumbrance requests. As directed by DFD Project Managers, purchase orders (POs) may be initiated by each Organization Facilities Management staff. Each Fund 490/495 PO encumbrance request submitted to BFS AP/BC is required to have a DFD Project Number. Encumbrance requests for Construction Contracts are initiated by DHFS Engineering and submitted to BFS AP/BC via a copy of the contract documents and cover letter. DHFS Engineering may also submit a letter requesting encumbrance of funds for their design and supervision services on delegated projects. BFS AP/BC maintains a purchase order numbering log for DHFS Engineering capital projects.

Before entering requested encumbrances, BFS AP/BC verifies the appropriate project and/or sub-project object code and checks the WiSMART system for funds availability. After keying the encumbrance request (PD) and placing on hold in the WiSMART suspense file, BFS forwards WiSMART screenprints with a copy of the PO or contract to DOA/SCO. SCO logs receipt of the PD request, generates a cover for the packet, and routes the packet to DFD for Project Manager approval. Upon DFD Project Manager approval, the packet is returned to SCO who then applies the WiSMART PD approval which thereby encumbers the requested funds. The approved PD packet is then returned to DHFS/BFS and placed in the "Open PD Capital Projects File" to await requests for payment. Purchase request initiators access the Capital Accounting Website routinely to determine if their purchase encumbrance request has been approved by the DFD Project Manager before notifying the vendor service provider to proceed with the work, goods, or services. See Attachment 2.

Payments are made based on original vendor invoices approved for payment. Depending on what type of service is rendered, the format for invoices will vary. For PO invoices, the vendor submits its own standard invoice directly to the Organization which, in turn, approves receipt of goods and services and forwards the invoice to BFS AP/BC. For Construction Contract payment requests, the contractor vendor is required to submit a "Request and

Certification for Payment Form DMT-4106" to DHFS Engineering for approval(See Attachment 3). Contractor vendors can submit requests either according to a time frame spelled out in their contract or according to some other framework. DHFS Engineering may also adjust the retainage portion of a contractor's payment request pending satisfactory completion of the project "punch list". BFS/AP/PA only processes a payment for the amount recorded as "Due This Certificate" as approved by DHFS Engineering. DHFS BFS AP/BC is not required to obtain additional DFD/SCO approval when referencing pre-approved encumbrance payments. Payments are processed in WiSMART for next day payment.

To process a payment, DHFS BFS AP/BC first verifies that the invoice payment request has been approved "OK TO PAY" and pulls the referenced encumbrance from the "Open PD Capital Projects File" to determine accuracy of payment balances and records partial payments on the PD Packet. For each Organization, BFS/AP/PA maintains a project payment voucher number spreadsheet log. From this spreadsheet log the payment voucher number is then used to create the "facesheet" and enter the P1 (normal payment invoice) document into WiSMART. BFS AP/BC staff places the P1 on hold in the suspense file and forwards the Payment Voucher packet to other AP/BC staff who then apply the WiSMART approval to the P1 in the suspense file. The Payment Voucher packet would then be placed in the appropriate Capital Project Number File in the BFS File Room. Capital Project payment files are maintained in the BFS File Room by Project Number until the project has been closed for a full-fiscal year. Closed Projects are then sent to the Record Center for destruction after four years.

#### **MONITORING STATE CAPITAL PROJECTS**

The Capital Projects Accounting Website is <http://www.doa.state.wi.us/debf/ppass.htm>. See Attachments 4, 5 and 6. The Capital Projects Accounting website displays daily status of project budgets, encumbrances (PD), and expenditures (P1) by project number. See Attachment 7. The DFD project manager is identified, and project data is also broken down by project phase. The most common phases are design and supervision (phase 1), construction (phase 3), fixed equipment (phase 4), and land purchase (phase 5). Encumbrance data is also broken down to vendor name and vendor payments with check number (AD) and payment dates. See Attachments 8 and 9. Encumbrance balances on open purchase orders is also identified to assist in project close-outs. See Attachments 10 and 11.

#### **CAPITALIZATION OF STATE CAPITAL PROJECTS**

Refer to **Section 8—Fixed Assets 2.1** (Capitalization of Fund 490/495 Capital Projects (Construction Projects)) for the description of current procedures used to capitalize building/land and equipment Capital Project costs.

#### **ATTACHMENTS**

1. Statement of Agency Funds Due to the Building Trust Fund
2. Capital Projects (Fund 490/495) Processing Update
3. DOA-4106 Request and Certification for Payment
4. Capital Accounting Project Information System
5. Status of Agency Transactions (Pending Transactions)
6. Capital Accounting Project Inquiry by Agency (Projects Listing)
7. Project/Funding Balance Summary (Accounting)
8. Capital Project Detail Encumbrances
9. Capital Projects Payment Voucher Check Inquiry
10. DFD Project Encumbrances Initiated by Agency
11. Agency Encumbrance Detail (Purchase Order Activity)

## **REFERENCES**

Wisconsin Statutes, Section 20.866 (Public Debt) <http://www.legis.state.wi.us/rsb/stats.html>  
Wisconsin Statutes, Section 20.867 (Building Commission)  
<http://www.legis.state.wi.us/rsb/stats.html>  
Capital Projects Accounting Information System Internet Website  
<http://www.doa.state.wi.us/debf/ppass.htm>  
DHFS APP **Section 11–Institution 9.0** (Repair & Maintenance Projects)  
DHFS APP **Section 8–Fixed Assets 2.1** (Capitalization of Fund 490/495 Capital Projects)  
State Accounting Manual Section VII – Project Accounting  
<http://www.doa.state.wi.us/debf/manuals/manuals.htm>

## **CONTACTS**

Cheryl Jatczak, DHFS Capital Projects Coordinator  
Accounts Payable/Billing & Collections  
(608) 266-0375

Jean Gevelinger, Chief  
Accounts Payable/Billing & Collections  
(608) 266-0375



State of Wisconsin  
Capital Projects Accounting  
STATEMENT OF AGENCY FUNDS DUE TO THE BUILDING TRUST FUND  
AS OF 11/30/98

AGENCY: 435 Health &amp; Family Services

AGENCY: 435 Health & Family Services

Project		Budgeted	Deposited	Balance Due	Aging			
					Current	31 to 60 Days	61 to 90 Days	Over 90 Days
98J2D	MENDOTA-GOODLAND HL SEC MODIF			Project Status: A				
*** Agency Funded Project ***								
	98J2D	AR 1	2,500.00	0.00	2,500.00	0.00	0.00	0.00
	98J2D	AR 3	27,500.00	0.00	27,500.00	0.00	0.00	0.00
	Project Totals		30,000.00	0.00	30,000.00	0.00	0.00	0.00
					Current	31 to 60 Days	61 to 90 Days	Over 90 Days
AGENCY TOTALS					30,000.00	0.00	0.00	0.00

ATTACHMENT 1

FIXED 2.0  
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Building Commission Policy states that agencies shall deposit agency funds budgeted for capital projects within 30 days of receiving the Project Budget Transaction (P-J) from the State Controller's Office.

For projects with amounts due, this report is your billing. You will not receive a separate invoice. If you have questions about this report, call 266-5051.

Prepared by the Capital Accounting Unit of the State Controller's Office - Wisconsin Department of Administration



ATTACHMENT 2

**CAPITAL PROJECTS (FUND 490/495) PROCESSING  
UPDATE (10/15/98)**

**PURCHASING PROCESS**

1. Purchase Order Encumbrance Requesters shall include a quote from the Vendor for Not-to-Exceed **Shipping** (i.e. Shipping NTE \$25.00) on all orders that are not FOB Destination.
2. Institution Purchasing Requesters are to **FAX** their "490/495 Purchase Order Funds Encumbrance Requests" to BFS AP/PA @ 608/264-9874.
3. BFS AP/PA enters your Encumbrance Request into the WiSMART system. The State Controllers Office (SCO) submits our request to the assigned Project Manager in the DOA Division of Facilities Development (DFD).
4. The **DFD** Project Manager is the only person authorized to approve the use of these funds that we have requested.
5. **SCO** applies the **DFD** Project Manager's approval to our encumbrance request into the WiSMART system, which updates the **Capital Projects Website** @ 5:35 am daily.
6. Institution Purchase Requester and/or Purchasing Staff access the **Capital Projects Website** frequently to determine if our request has been approved; and then Institution staff (or DHFS Engineering staff) are authorized to give ***Notice-to-Proceed*** to the ***DFD approved*** vendor providing our requested goods or services with the use of 490/495 Funds for payment.

*Note: If Institution Staff infrequently requires "verbal authorization of approval" from the DFD Project Manager to proceed in an emergency situation, an E-Mail confirmation shall be provided between Requester, DFD Project Manager, and DHFS Project Coordinator (BFS AP/PA Hutson).*

**PAYMENT PROCESS**

1. Institution Purchase Requester and/or Purchasing Payables Staff acknowledges the receipt of Vendor goods or services by providing on the Original Vendor Invoice: "**OK TO PAY and SIGNATURE**" (which authorizes BFS to process and approve your vendor's payment request through the WiSMART Accounts Payable system).
2. Institution Staff forwards original Vendor Invoice via Inter-D to DHFS Capital Projects Coordinator (DHFS/BFS I W Wilson Rm 750) with a copy of original Purchase Order to facilitate the vendor's payment processing.

*Note: Approved Fund 490/495 Invoices are processed with a "Next Day" scheduled payment date.*



ATTACHMENT 3

DOA-4106 (R01/96)  
s. 16.855(19) Wisconsin Statutes



State of Wisconsin  
Department of Health and Family Services  
Division of Management & Technology  
ENGINEERING SECTION  
1 West Wilson Street, Room 1151L  
Madison, Wisconsin 53707-7850  
608/267-7192  
FAX 608/267-6749

ENGINEERING SECTION  
APR 30 1999  
HEALTH AND FAMILY SERVICES

REQUEST AND CERTIFICATION FOR PAYMENT

Agency Department of Health & Family Services	Period Covered 3/3/99 - 4/29/99	Project No. 97C89
Institution Winnebago Mental Health Institute		Contract No. 181
Location Winnebago, Wisconsin	Certificate No. One	Processor
Project Title Sprinkler Code Compliance-Sherman & Gordon Halls		
Type of Work Fire Sprinkler Work	Page 1 of 1	

STATEMENT OF VALUE OF WORK PERFORMED

Approved Cost-Breakdown Items plus Approved Change Orders	AMOUNT OF CONTRACT		EARNED THIS PERIOD		%	TOTAL EARNED		BALANCE TO COMPLETE
Engineering/Design	1,500	00	1,500	00	100%	1,500	00	.00
Shop Labor	500	00	500	00	100%	500	00	.00
Field Labor	18,200	00	18,200	00	100%	18,200	00	.00
Materials	6,000	00	6,000	00	100%	500	00	.00
Truck/Equipment	500	00	500	00	100%	500	00	.00
<b>TOTALS</b>	<b>26,700.00</b>		<b>26,700.00</b>			<b>26,700.00</b>		<b>.00</b>

1. AMOUNT OF CONTRACT	26,700.00	I certify that this account is just and correct, and that payment has not been received.
2. ADD Change Orders Nos.	.00	<b>REMIT TO ADDRESS:</b>
3. TOTAL	26,700.00	Contractor PACE Corporation
4. DEDUCT Change Orders Nos.	.00	Street Address N694 County Highway CB
5. NET CONTRACT OBLIGATIONS	26,700.00	City Appleton, WI 54915-8598
6. VALUE OF WORK PERFORMED (Total Earned)	26,700.00	Authorized Signature <i>Antlyn F. Vollmer</i> Date 4/19/99
7. 10% RETAINED ON LINE 6	2,670.00	SSN / FEIN 39-1159903
OR 5% RETAINED ON LINE 5	1,335.00	I certify that this request is just and correct
8. TOTAL AMOUNT RETAINED	1,335.00	Owner's Project Representative <i>Ronald E. Warty</i> Date 5/5/99
9. TOTAL PAYMENTS DUE (6 Minus 8)	25,365.00	MAIL PAY REQUEST TO:
10. PREVIOUSLY SUBMITTED	.00	DHFS, Division of Management & Technology
11. DUE THIS CERTIFICATE	25,365.00	Engineering Section, Room 1151L
12. BALANCE (5 Minus 9)	1,335.00	1 W. Wilson Street
		PO BOX 7850
		Madison, Wisconsin 53707-7850

\* This information is necessary and is used for tax purposes.  
This form can be made available in accessible formats upon request to qualified individuals with disabilities.



Capital Accounting Project Information System



## Capital Accounting Project Information System

### Project Inquiry

#### Current Project Budget/Balance

Agency

Project

Health & Family Services, Department of

Lookup Current Budget

Clear

#### Project Budget/Balance by Funding Source

Agency

Project

Health & Family Services, Department of

Lookup Current Budget

Clear

### Monthly Reports

#### General Obligation Bonding Authority Status Reports

### Project Listings

#### Agency Project Listing

#### Project Listing by Entity-Wide Number

#### Pending Transactions

E-mail us at: [scoweb@doa.state.wi.us](mailto:scoweb@doa.state.wi.us)

Department of Administration  
State Controller's Office  
101 E Wilson St, 5th Floor  
PO Box 7932  
Madison, WI 53707-7932  
Telefax (608) 266-7734



Agency Transactions Pending



## Status of Agency Transactions

### Transactions for Agency 435

The following transactions were submitted to DOA Capital Accounting for DFD Project Manager approval. Transactions will remain on this listing for 2 weeks after being approved by DFD and accepted by WiSMART or after being denied by the DFD project manager. *Only transactions that have been accepted by WiSMART are reflected in the project balances presented elsewhere in the Capital Projects Accounting Information System.*

*Projects sorted by Document Type and Number*

Document ID/ Vendor	Received SCO	DFD Manager	Project	Phase	Amount	WiSMART Accepted	Manager Denied
P1-435- 9F9M0033336 MENDOTA MENTAL HEALTH INST	06/23/99	<u>BARES</u>	<u>98695</u>	3	2,547.43	06/24/99	
P1-435- 9F9M0033337 MENDOTA MENTAL HEALTH INST	06/23/99	<u>BARES</u>	<u>98695</u>	3	4,585.37	06/24/99	
P1-435- 9F9M0033338 BRAMBLES EQUIPMENT SERVICE	06/23/99	<u>BARES</u>	<u>98695</u>	3	1,200.00	06/24/99	
PD-435- DFD9FH86031 SGTS INC	06/17/99	<u>STEHLY</u>	<u>9811X</u>	3	4,185.00	06/17/99	
PD-435- DFDGTI10554 FLOW INC	06/21/99	<u>DELANEY</u>	<u>99D1N</u>	3	5,919.88	06/24/99	

#### WiSMART Transaction Types

- P1 - Vendor Payment Voucher
- PV - Internal Payment Voucher
- PD - Vendor Purchase Order
- PO - Internal Purchase Order
- JV - Journal Voucher
- JR - Journal Voucher Junior (intra-fund)



ATTACHMENT 6

Capital Accounting Project Information System



## Project Inquiry by Agency

### Projects for Agency 435

*Projects sorted by Status and Project Number*

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Updated  
10/8/98



Project	Status	Agency	Description	Last Transaction
<u>99B3Q</u>	A	435	WMHI - GORDON BLDG CONTROL SYS	02/25/99
<u>99A4G</u>	A	435	MENDOTA - RAISE FIRE HYDRANTS	02/05/99
<u>98K2S</u>	A	435	NWC-FOOD SVC BLDG ELEVATOR REP	01/27/99
<u>98K1T</u>	A	435	CWC - HOT WATER TEMP CONTROL	01/27/99
<u>98J2T</u>	A	435	WMHI-WELL HOUSE #2 IRON FILTER	11/05/98
<u>98J2F</u>	A	435	WMHI-SHERMAN/SOUTH COTT CABLE	01/06/99
<u>98J2D</u>	A	435	MENDOTA-GOODLAND HL SEC MODIF	02/22/99
<u>98J1N</u>	A	435	WRC-HUGHES UNIT A1 BASEMT HVAC	12/16/98
<u>98J1K</u>	A	435	WMHI-GORDON HALL ELEVATOR REP	03/02/99
<u>98I2J</u>	A	435	MENDOTA-JUVENILE TREATMENT CTR	12/14/98
<u>98I1X</u>	A	435	WRC-BDLGS ABC TROUBLE CALL SYS	10/21/98
<u>98I1V</u>	A	435	MMHI-ADMIN BLDG CONTAMIN SOIL	03/02/99
<u>98I1P</u>	A	435	MENDOTA - RECONDITION WELL #2	03/02/99
<u>98H3I</u>	A	435	MMHI-LORENZ HALL ANNEX TOPSOIL	11/16/98
<u>98H2X</u>	A	435	MENDOTA - JC METASYS UPGRADE	11/24/98
<u>98H2M</u>	A	435	WRC-VARIOUS BLDG SEC MODIF	11/16/98
<u>98H2C</u>	A	435	SWC - WELL #2 REPAIR	03/02/99
<u>98G2P</u>	A	435	NWC-ELEC DIST SYSTEM EMER REP	10/02/98
<u>98695</u>	A	435	MMHI-TUCKPOINTING/CONTROL JNT	09/15/98
<u>98681</u>	A	435	MMHI-LORENZ HL ANNEX SECURITY	01/06/99
<u>98623</u>	A	435	WMHI - 1998 SIDEWALK REP/REPL	08/05/98
<u>98607</u>	A	435	PETROLEUM STOR TANK SPILL PREV	02/10/99
<u>98606</u>	A	435	SWC-STRUCTURED CABLING INSTALL	12/29/98
<u>98579</u>	A	435	WRC-BLDG A/B/C CABLING INSTALL	02/24/99



ATTACHMENT 7

Capital Projects Budget Summary - Accounting



## Project/Funding Balance Summary

**MENDOTA-GOODLAND HL SEC MODIF**

Agency: 435  
Project: 98J2D  
Status: A  
Project Manager: BARES

Database updated: 6/25/99 05:32 AM

MENDOTA-GOODLAND HL SEC MODIF								
PH	SUB	APPR	FUNDING	REVENUE	BUDGET	EXPENDED	ENCUMBERED	BALANCE
1	AR	AGF0	AGENCY FUNDING	2,500.00	2,500.00	2,000.00	0.00	500.00
3	AR	AGF0	AGENCY FUNDING	27,500.00	27,500.00	22,486.54	4,948.32	65.14
Total				30,000.00	30,000.00	24,486.54	4,948.32	565.14

*Note: Amounts presented include only transactions accepted on the WiSMART accounting system.*

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Department of Administration  
State Controller's Office  
101 E Wilson St, 5th Floor  
PO Box 7932  
Madison, WI 53707-7932  
Telefax (608) 266-7734



ATTACHMENT 8

Capital Projects Detail Encumbrances



## Capital Project Detail Encumbrances

### MENDOTA-GOODLAND HL SEC MODIF

Agency: 435 - Health & Family Services, Department of  
Project: 98J2D  
Budget Line: 3 - CONSTRUCTION  
Project Manager: BARES



Database updated: 3/3/99 05:32 AM

MENDOTA-GOODLAND HL SEC MODIF				
Date	TransactionID	Reference	Vendor Name	Amount
01/27/99	PD-435-DFD9FH86020	DFD9FH86020	MARSHALL CONSTRUCTION	9,790.00
02/18/99	PD-435-DFD9FH86020		MARSHALL CONSTRUCTION	5,390.00
02/18/99	P1-435-9F9M0033316		MARSHALL CONSTRUCTION	-13,662.00
02/23/99	PD-435-DFDGM128330		K LOG INC	499.00
02/23/99	PD-435-DFDGM128322		HIGHSMITH INC	128.00
02/23/99	PD-435-DFDGM128321		CORRECTIONS DEPT OF	463.00
02/24/99	PD-435-DFD9FH86020		MARSHALL CONSTRUCTION	5,450.00
03/01/99	PD-435-DFDGM128258		H & H INDUSTRIES INC	810.00
Total				8,868.00

Note: Amounts presented include only transactions accepted on the WiSMART accounting system.

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## Payment Voucher Check Inquiry

**P1-435-9F9M0033316**

Vendor Name: MARSHALL CONSTRUCTION

Alternate Address Indicator: None

CHECK TYPE	CHECK NUMBER	CHECK DATE	AMOUNT
AD	08963552	2/22/1999	\$13,662.00

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ATTACHMENT 10

DFD Project Encumbrances



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10/15/98



The following Purchase Orders have been initiated by the agency.  
These do not include DFD contracts.  
Project 98J2D - MENDOTA-GOODLAND HL SEC MODIF

Purchase Order	Vendor	Line	Balance
DFDGM128321	CORRECTIONS DEPT OF	3	463.00
DFD9FH86021	DHFS ENGINEERING	1	2,000.00
DFDGM128258	H & H INDUSTRIES INC	3	810.00
DFDGM128322	HIGHSMITH INC	3	128.00
DFDGM128330	K LOG INC	3	499.00
DFD9FH86020	MARSHALL CONSTRUCTION	3	6,968.00
DFDGM128213	ROGER'S WIRING SERVICE	1	0.00

*To see detail transactions, select contract number with mouse pointer.*

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ATTACHMENT 11

Agency Encumbrance Detail



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**Purchase Order Activity for:**  
**PO# DFD9FH86020 - MARSHALL CONSTRUCTION**  
**Project # 98J2D**

Date	TransactionID	Line	Amount
1/27/99	PD-435-DFD9FH86020	3	9,790.00
2/18/99	P1-435-9F9M0033316	3	-13,662.00
2/18/99	PD-435-DFD9FH86020	3	5,390.00
2/24/99	PD-435-DFD9FH86020	3	5,450.00
3/17/99	P1-435-9F9M0033326	3	-5,936.50
4/19/99	P1-435-9F9M0033331	3	-1,031.50
Balance			0.00

*Note: Amounts presented include only transactions accepted on the WiSMART accounting system.*

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